

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**South Madison Com Sch Corp (5255)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>						
	11100 Elementary	\$3,495,525	\$4,730,133	\$5,158,948	48%	9%
	11200 Middle/Junior High	\$1,018,098	\$1,275,240	\$1,416,979	39%	11%
	11300 High School	\$2,401,441	\$2,553,561	\$2,567,182	7%	1%
	11420 Agriculture B	\$66,252	\$55,660	\$57,171	-14%	3%
	11450 Consumer and Homemaking	\$83,080	\$87,688	\$90,258	9%	3%
	11470 Business Education	\$48,361	\$10,952	\$66,463	37%	> 500%
	11480 Industrial Education A	\$80,088	\$48,031	\$42,449	-47%	-12%
	11490 Industrial Education B	\$0	\$5,233	\$6,294	n/a	20%
	11590 Other Vocational Education Programs	\$41,688	\$8,111	\$176	-100%	-98%
	11630 High School	\$0	\$58,866	\$56,319	n/a	-4%
	12100 Gifted and Talented	\$121,472	\$140,985	\$276,426	128%	96%
	12350 Homebound	\$96	\$192	\$0	-100%	-100%
	12620 Learning Disability - All Others	\$381	\$1,182	\$761	100%	-36%
	12710 Equal Opportunity At Risk	\$27,503	\$93,862	\$102,426	272%	9%
	12810 Special Education Preschool	\$154,355	\$200,750	\$224,283	45%	12%
	12900 Other Special Programs	\$14,142	\$0	\$0	-100%	n/a
	14100 Elementary	\$7,206	\$24,915	\$28,840	300%	16%
	14200 Middle/Junior High	\$0	\$5,375	\$0	n/a	-100%
	14300 High School	\$93,985	\$90,105	\$76,481	-19%	-15%
	15100 Non-Credit Enrichment Programs	\$8,175	\$0	\$0	-100%	n/a
	16100 Remediation Testing	\$24,395	\$21,582	\$26,779	10%	24%
	16200 Preventive Remediation	\$27,313	\$18,916	\$99,324	264%	425%
	22220 School Library	\$233,342	\$294,636	\$294,421	26%	0%
	22230 Audiovisual	\$55,038	\$8,369	\$10,567	-81%	26%
	22250 Computer Assisted Instruction Services	\$0	\$89,078	\$3,850	n/a	-96%
	22290 Other Education Media Services	\$8,281	\$12,128	\$12,845	55%	6%
	24100 Office of the Principal Services	\$547,250	\$859,330	\$871,542	59%	1%
	25810 Direction of Rental Services	\$1,619	\$3,193	\$2,792	72%	-13%
	25840 Other Textbook Rental Services	\$46,872	\$1,044	\$784	-98%	-25%
	25860 Textbooks and Workbooks	\$253,055	\$445,042	\$375,695	48%	-16%
	26497 Teachers Retirement Fund	\$271,747	\$642,309	\$691,039	154%	8%
	41100 Transfer Tuition	\$7,089	\$0	\$0	-100%	n/a
	41300 Area Vocational Schools	\$29,658	\$0	\$11,642	-61%	n/a
	41400 Joint Services and Supply	\$747,650	\$1,840,993	\$1,431,435	91%	-22%
<b>Student Academic Achievement Total</b>		<b>\$9,915,157</b>	<b>\$13,627,459</b>	<b>\$14,004,173</b>	<b>41%</b>	<b>3%</b>
<b>Student Instructional Support</b>						
	21220 Counseling Services	\$175,700	\$250,800	\$260,042	48%	4%
	21340 Nurse Services	\$93,268	\$152,564	\$151,579	63%	-1%

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	21390 Other Health Services	\$0	\$35,612	\$39,073	n/a	10%
	22120 Instruction & Curriculum Development	\$14,251	\$89,643	\$107,126	> 500%	20%
	22130 Instructional Staff Training Services	\$0	\$9,312	\$5,388	n/a	-42%
	23110 Service Area Direction	\$64,943	\$94,287	\$96,369	48%	2%
	23210 Office of the Superintendent	\$307,920	\$562,576	\$519,207	69%	-8%
	26450 Health Services	\$5,190	\$9,932	\$15,278	194%	54%
	26700 Technology Coordinator	\$0	\$69,192	\$42,809	n/a	-38%
	26710 Technology Support and Maintenance	\$0	\$365,772	\$234,089	n/a	-36%
<b>Student Instructional Support Total</b>		<b>\$661,272</b>	<b>\$1,639,690</b>	<b>\$1,470,961</b>	<b>122%</b>	<b>-10%</b>
<b>Overhead and Operational</b>						
	23150 Legal Services	\$9,852	\$29,250	\$17,084	73%	-42%
	23160 Promotion Expenses	\$5,220	\$11,469	\$10,449	100%	-9%
	25270 Property Accounting	\$0	\$0	\$4,850	n/a	n/a
	25291 Refund of Revenue	\$2,659	\$5,437	\$8,435	217%	55%
	25296 Cash Change	\$700	\$3,680	\$4,306	> 500%	17%
	25299 Other	\$0	\$415	\$10,797	n/a	> 500%
	25360 Rent of Buildings & Equipment	\$205,458	\$367,842	\$407,087	98%	11%
	25420 Maintenance of Buildings	\$1,360,660	\$2,314,347	\$2,408,574	77%	4%
	25430 Maintenance of Grounds	\$48,139	\$21,353	\$33,229	-31%	56%
	25440 Maintenance of Equipment	\$97,148	\$101,143	\$117,760	21%	16%
	25450 Vehicle Maintenance (other than buses)	\$13,609	\$16,289	\$20,445	50%	26%
	25470 Insurance (other than buses)	\$104,741	\$214,777	\$121,416	16%	-43%
	25490 Other Operating/Maintenance of Plant	\$0	\$0	\$23,937	n/a	n/a
	25510 Service Area Direction	\$72,474	\$7,590	\$61,472	-15%	> 500%
	25520 Vehicle Operation	\$106,589	\$314,752	\$345,219	224%	10%
	25530 Monitoring Services	\$12,796	\$73,653	\$66,579	420%	-10%
	25540 Vehicle Servicing and Maintenance	\$90,063	\$143,081	\$194,649	116%	36%
	25550 Purchase of School Buses	\$35,480	\$122,511	\$196,588	454%	60%
	25560 Insurance on Buses	\$6,703	\$13,283	\$11,060	65%	-17%
	25580 Contracted Transportation Services	\$712,204	\$808,895	\$882,134	24%	9%
	25590 Other Pupil Transportation Services	\$796	\$3,916	\$6,036	> 500%	54%
	25591 Bus Driver Training	\$0	\$6,500	\$3,000	n/a	-54%
	25610 Service Area Direction	\$21,916	\$28,284	\$49,487	126%	75%
	25620 Food Preparation and Dispensing	\$334,384	\$519,826	\$514,631	54%	-1%
	25640 Food Purchases	\$313,846	\$552,596	\$568,486	81%	3%
	25690 Other Food Services	\$66,873	\$107,827	\$96,902	45%	-10%
	25920 Ditch Assessments	\$60	\$60	\$30	-50%	-50%
	26495 Official Bonds	\$1,376	\$0	\$2,031	48%	n/a
	26499 Other	\$0	\$407,442	\$397,152	n/a	-3%

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**South Madison Com Sch Corp (5255)**

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	26600 Data Processing	\$9,952	\$11,258	\$12,521	26%	11%
	31000 Direction of Community Services	\$451	\$5,515	\$9,745	> 500%	77%
	32000 Community Recreation	\$0	\$4,974	\$2,267	n/a	-54%
	34000 Athletic Coaches	\$94,665	\$166,787	\$133,935	41%	-20%
	39100 High School Band Uniforms	\$300	\$0	\$0	-100%	n/a
	39400 Latch Key Kids Program	\$2,316	\$0	\$0	-100%	n/a
	39500 Child Care Services	\$0	\$227,348	\$255,227	n/a	12%
	39900 Other Community Services	\$0	\$3,200	\$1,731	n/a	-46%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$35,385	\$0	n/a	-100%
<b>Overhead and Operational Total</b>		<b>\$3,731,426</b>	<b>\$6,650,684</b>	<b>\$6,999,251</b>	<b>88%</b>	<b>5%</b>
<b>Nonoperational</b>						
	25320 Land Acquisition and Development	\$0	\$34,063	\$2,415,838	n/a	> 500%
	25330 Professional Services	\$676,842	\$112,782	\$26,024	-96%	-77%
	25340 Educational Specifications Development	\$0	\$0	\$0	n/a	n/a
	25350 Building Acquisition/Construction/Improvement	\$7,539,540	\$1,193,088	\$140,533	-98%	-88%
	25351 Building Acquisition/Construction/Improvement	\$0	\$7,010,914	\$2,975,917	n/a	-58%
	25355 Sports Facilities	\$0	\$10,154	\$0	n/a	-100%
	25370 Purchase of Moveable Equipment	\$0	\$109,664	\$0	n/a	-100%
	25380 Purchase of Mobile or Fixed Equipment	\$539,633	\$456,938	\$235,484	-56%	-48%
	25390 Other Facilities Acquisition & Construction	\$113,573	\$0	\$45,254	-60%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$190,000	\$0	\$0	-100%	n/a
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$152,292	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$41,195	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$252,500	\$2,254,500	\$3,287,000	> 500%	46%
	53200 Equipment, LEASE RENTAL	\$0	\$0	\$0	n/a	n/a
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$18,032	\$3,624	\$3,887	-78%	7%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$265,947	\$1,161,525	\$1,271,555	378%	9%
	59100 Bond Registrars Fee	\$0	\$1,500	\$10,700	n/a	> 500%
	59200 Bond Bank Fee	\$0	\$415,968	\$492,746	n/a	18%
<b>Nonoperational Total</b>		<b>\$9,637,261</b>	<b>\$12,764,719</b>	<b>\$11,057,229</b>	<b>15%</b>	<b>-13%</b>
<b>prorated</b>						
	26491 PERF	\$110,057	\$136,848	\$142,918	30%	4%
	26492 Social Security	\$746,382	\$1,001,802	\$1,063,716	43%	6%
	26493 Workmen's Compensation	\$27,066	\$39,868	\$69,937	158%	75%
	26494 Group Insurance	\$1,593,707	\$7,270,049	\$7,331,626	360%	1%
	26496 Unemployment Compensation	\$836	\$5,047	\$3,767	351%	-25%
	26498 Severance/Early Retirement Pay	\$0	\$1,651,003	\$5,094	n/a	-100%
<b>prorated Total</b>		<b>\$2,478,048</b>	<b>\$10,104,616</b>	<b>\$8,617,056</b>	<b>248%</b>	<b>-15%</b>

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
<b>Not Categorized</b>						
	59000 Other Debt Services	\$785	\$0	\$0	-100%	n/a
<b>Not Categorized Total</b>		<b>\$785</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>	<b>n/a</b>

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>	\$12,014,230	\$21,765,395	\$20,759,963	73%	-5%
<b>Student Instructional Support</b>	\$805,899	\$2,444,617	\$2,197,019	173%	-10%
<b>Overhead and Operational Nonoperational</b>	\$3,965,774	\$7,812,437	\$8,134,459	105%	4%
<b>Not Categorized</b>	\$9,637,261	\$12,764,719	\$11,057,229	15%	-13%
<b>Grand Total</b>	<b>\$26,423,950</b>	<b>\$44,787,168</b>	<b>\$42,148,670</b>	<b>60%</b>	<b>-6%</b>

FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
45.5%	48.6%	49.3%
3.0%	5.5%	5.2%
15.0%	17.4%	19.3%
36.5%	28.5%	26.2%

	FY1997	FY2006	FY2007
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	<b>48.5%</b>	<b>54.1%</b>	<b>54.5%</b>